--- 1/5th Pound - Series “C” - 255 x 15 mm. - scanned at 67% scale ---

The catalogue lists the 255 x 15 mm. black, 1/5th pound Series “C” strip as follows:

RP-923 - 1/5th pound, *coarse roulette*, with 4 mm. blue control numbers
RP-924 - 1/5th pound, *fine roulette*, with 4 mm. blue control numbers

RP-955 - RP-924 overprinted **2-11** by Imperial Tobacco for the June 1940 Budget
RP-1029 - RP-924 *control-free* and overprinted **2/11** by BABN for the June 1940 Budget

RP-1045 - RP-924 surcharged **4¢** / EXCISE / TAX by B. Houde for the Budget of June 1942
RP-1203 - RP-924 surcharged **4¢ / EXCISE / TAX** by BABN for the Budget of June 1942

RP-1614 - RP-1203 re-surcharged **8¢** plus three horizontal killer lines by BABN for the March 1943 Budget

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--- RP-923 - *coarse roulette* - with 4 mm. blue control numbers ---

The initial copies of the 1/5th pound Series “C” were separated by ***coarse roulette***, which is listed as **RP-923**. The hidden letters “Z-Y” must indicate that the die was approved pre-1940, since by May 1940 the control number as used by “Imperial Tobacco”, Montreal, was at **3540716.** On February 12th1939 BABN reported that the plate contained 30 stamps. *It seems to me that the plate contained only 20 impressions.*

RP-923 - 1/5th pound, *coarse roulette*, control **0430533** - roller cancelled **10-50-E** by “Ontario Tobacco”, Toronto

0148757		RP-923	1/5th pound, coarse roulette
0171212		RP-923	1/5th pound, coarse roulette, with an unreadable violet roller cancellation
0174375		RP-923	1/5th pound, coarse roulette, roller coded **2-50-E**
0430533 ★		RP-923	1/5th pound, coarse roulette, roller coded **10-50-E**

The first listed *dated* copy of the 1/5th pound ***fine roulette*** definitive strip **RP-924** from May 1940 was used by “Imperial Tobacco”, Montreal. *The illustration below comes from a batch with higher control numbering*.

RP-924 - 1/5th pound, *fine roulette*, control **4116165** - roller cancelled **1-1-E** by “D. J. MacLean”, Kingsville

0675755		RP-924	1/5th pound, fine roulette, roller coded **2-50-E**
1030738		RP-924	1/5th pound, fine roulette, roller coded **2-24-E**
1030745		RP-924	1/5th pound, fine roulette, roller coded **2-24-E**
1767146 ★		RP-924	1/5th pound, fine roulette, **Canada Straight - Cigarette Tobacco** by “Royal Canadian Tobacco”, Toronto - priced at 25¢
1895954		RP-924	1/5th pound, fine roulette, roller coded **18-10-D**
2823660		RP-924	1/5th pound, fine roulette, roller coded **1-10-D** - clipped at 9¾ inches
3356659		RP-924	1/5th pound, fine roulette, roller coded **10-50-E**
3540716	05/40	RP-924	1/5th pound, fine roulette, roller coded **6-10D / BKB**

When the Budget of June 23rd 1940 increased the excise duty on manufactured tobacco from 25¢ to 35¢ per pound or fraction thereof, the manufacturers in an effort to maintain an unchanged price on their brands, reduced the 1/5th pound pouch to a 2/11th pound package. Possibly the 2/11 the pound pouch was now destined for sale in the Province of Quebec (which on July 1st had enacted a 10% tobacco tax), and the 1/5th pound pouch remained for sale across the rest of Canada. In which case, the June 1940 Federal Budget likely boosted the price of both sizes.

"Imperial Tobacco", Montreal, overprinted the *fine roulette* **RP-924** with a central 6 mm. black Gothic **2-11**, a 4 mm. Gothic **2/11** fraction at both ends, plus five 11mm. black horizontally stacked *killer lines* at the ends as the company provisional **RP-955**. The controls naturally match the 1/5th pound sequence.

RP-955 - **2-11** on 1/5th pounds, *fine roulette*, control **3927324**,
Coded **6-10D / AKC** by "Imperial Tobacco", Montreal, in July 1940

3927324★	07/40	RP-995	**2-11** overprinted on 1/5th pound, *fine roulette*, coded **6-10D / AKC**

For use under the June 1940 Budget, BABN overprinted *control-free* sheets of the *fine roulette* **RP-924** with a central dark blue Roman 7½ mm. **2/11**, plus a 2 mm. Gothic **2/11** fraction on the left end, and with a Gothic 2 and 2 ½ mm. inscription TWO ELEVENTHS **/ LB.** TOBACCO in the control panel, plus six vertical *killer bars* at each end |||||| as the BABN provisional **RP-1029**.

RP-1029 - **2/11** on 1/5th pounds, *fine roulette*, without control numbering
Coded **7-13D / AKC** by "B. Houde & Grothe", Quebec City, in July 1940 - scanned at 67% scale

No controls★	07/40	RP-1029	**2/11** on 1/5th pound, *fine roulette*, coded **7-13D / AKC**
No controls	08/40	RP-1029	**2/11** on 1/5th pound, *fine roulette*, coded **6-10D / BKC**

It stands to reason, that BABN would have to account to "Customs and Excise" Ottawa, for all of the sheets printed in any denomination. They could not just print a denomination and sell wholesale to manufacturers without an accounting to "Ottawa". Even though the preceding 2/11th pound overprinted sheets were *control-free*, a count had to be kept, and the total of these *control-free* sheets was added to over-all total of the definitive 2/11th pound control sequence. It would seem that about 200,000 *control-free* copies of the preceding **RP-1029** were prepared.

Probably prior to the June 1942 Budget, "D. J. MacLean Tobacco", Kingsville, had used the following 1/5th pound *fine roulette* strips of **RP-924**.

RP-924 - 1/5th pound, *fine roulette*, control **4116165** - roller cancelled **1-1-E** by "D. J. MacLean", Kingsville

4116165★	RP-924	1/5th pound, fine roulette, roller coded **1-1-E**
4116223	RP-924	1/5th pound, fine roulette, roller coded **1-1-E**

Since the package net weight was 3.2 ounces, when the Budget of June 24th 1942 under the "Special War Measures Act" imposed an excise tax of 1¢ per ounce or fraction thereof on manufactured tobacco, "B. Houde", Quebec City, surcharged *on-hand* sheets of the *fine roulette* 1/5th pound strip **RP-924**, in three lines using a 3½ mm. Roman **4¢** above a two-line 1½ mm. thin Gothic EXCISE / TAX as the company surcharge **RP-1045**.

RP-1045 - 4¢ / EXCISE / TAX on 1/5th pound, *fine roulette*, control **4557077**
One-time coded **7-13D / AMC** by "B. Houde Tobacco", Quebec City, in July 1942

4557077 ★	07/42	RP-1045	**4¢ / EXCISE / TAX** on 1/5th pound, fine roulette, roller coded **7-13D / AMC**

The *fine roulette* 1/5th pound strip **RP-924** was used by the "Assory Tobacco Factory", Montreal. They probably used the strip before the June 1942 Budget, or attached a 4¢ excise tax stamp. *The illustration however comes from a previous batch*.

4677306	RP-924	1/5th pound, fine roulette, roller coded **12-10-D**

For general distribution, when the Budget of June 24th 1942 imposed an excise tax of 1¢ per ounce or fraction thereof on manufactured tobacco, BABN surcharged the *fine roulette* 1/5th pound strip **RP-924** with their dark blue three-line 3 and 2 mm. Gothic **4¢ / EXCISE / TAX** as **RP-1203**.

RP-1203 - 4¢ / EXCISE / TAX on 1/5th pound, *fine roulette*, control **4935782**
Roller cancelled **1-10-D** by "Macdonald Tobacco", Montreal

4909721	RP-1203	**4¢ / EXCISE / TAX** on 1/5th pound, fine roulette, roller coded **1-10-D**
4933088	RP-1203	**4¢ / EXCISE / TAX** on 1/5th pound, fine roulette, roller coded **1-10-D**
4935782 ★	RP-1203	**4¢ / EXCISE / TAX** on 1/5th pound, fine roulette, roller coded **1-10-D**
4971079	RP-1203	**4¢ / EXCISE / TAX** on 1/5th pound, fine roulette, roller coded **18-10-D / - 51 -**

When the Budget of March 1943 doubled the excise tax from 1¢ to 2¢ per ounce or fraction thereof, BABN re-surcharged the *fine roulette* **RP-1203** with a 3 mm. Gothic **8¢**, plus the three 7 mm. horizontally stacked *killer lines* at the ends, as **RP-1614**.

RP-1614 - 8¢ over **4¢ / EXCISE / TAX** on 1/5th pound, *fine roulette*, control **5160662**
Roller cancelled **18-10-D / - 67 -** by "Landau & Cormack", Montreal - scanned at 67% scale

5124304	RP-1614	**8¢** over **4¢ / EXCISE / TAX** on 1/5th pound, roller coded **18-10-D / - 67 -**
5160662 ★	RP-1614	**8¢** over **4¢ / EXCISE / TAX** on 1/5th pound, roller coded **18-10-D / - 67 -**

The above strips are examples which have been trimmed to 9¾ inches by the company's packaging process. The switch from the Budget of 1942 - **18-10-D / - 51 -** to the Budget of 1943 - **18-10-D / - 67 -** is interesting, and I have no idea for the coding. Some of the latter codes read as **18-10-D / - 67 + P** which might indicate that the 10% Quebec provincial tobacco tax has been pre-paid.

The **8¢ / EXCISE / TAX** general distribution BABN dark blue surcharge in Series "C" was *not prepared* under the Budget of March 1943, nor was there a 1/5th pound strip in the "Series of 1942".

--- Note: ***apparently this is the final control numbering of the 1/5th Pound sequence*** **---**

The control numbers on the 1/5th pound strip have run through the introductory sequences from **0000001** to **5160662** - at this point the 1/5th pound total is 5,160,662 strips. The introductory numbers, and each subsequent alphabetic letter sequence, cover 10,000,000 strips

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